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Sl. No.	Kind of Spirit	Rate (In Rs.)
1.	Excise Duties: Country Spirit (a) Plain spirit (b) Ordinary spiced with 50o proof strength. (c) Ordinary spiced with 65o proof strength.	Rs.10.00 per proof litre Rs. 7.00 per proof litre Rs.15.00 per proof litre
2.	Rectified Spirit	Rs. 10.00 per proof litre.
3.	All other sorts of spirits, (Indian Made Foreign Spirit) except denatured spirit:	Rs. 25.00 per proof litre
4. (a)	Indian Made Rum when issued to ex-servicemen, Army and I.T.B.P Troops in forward areas through CSD or other sources approved by the Government (Besides duty, assessed fee as prescribed shall also be levied).	Rs. 19.00 per proof litre
(b)	Indian Made Foreign Spirit, except Rum, with strength of 25 degree under proof when issued to troops, ex-servicemen and I.T.B.P through CSD or other sources approved by the Government:—	Rs. 25.00 per proof litre
5.	(a) Sweets and Wines containing proof spirit not exceeding 20%	Rs. 3.00 per bulk litre
	(b) Sweets and Wines containing proof spirit exceeding 20% but not exceeding 30%	Rs. 5.00 per bulk litre
	(c) Alcoholic cider	Rs. 1.00 per bottle of 650 ml.
	(d) Beer: (i) upto 5% alcoholic contents.	Rs. 4.67 per bottle of 650 mls or Rs.7.20 per bulk litre
	(ii) with alcoholic contents exceeding 5% but not exceeding 8.25%	Rs. 7.67 per bottle of 650 mls or Rs.11.80 per bulk litre
	(e) Ready to Drink Beverages	Rs. 7.20 per bulk litre.
6.	Import fee The import fee on foreign liquor including Indian Made Foreign Spirit (except Beer), Malt spirit and Neutral spirit imported from outside Himachal Pradesh shall be as under:— (a) Foreign liquor including Indian Made Foreign Spirit (except beer, Malt spirit and Neutral spirit i.e. extra neutral alcohol).	Rs. 8.00 per proof litre

		(In Rs.)
	(b) Malt spirit	Rs. 2.50 per bulk litre
	(c) Neutral spirit i.e. extra neutral alcohol	Rs. 1.25 per bulk litre
	(d) Rectified spirit	Rs. 0.50 per bulk litre
	(e) Beer	Rs. 3.00 per bottle of 650mls
	(f) Wine & Cider Indian Made and Imported.	Rs. 3.00 per bulk litre
	(g) Ready to Drink Beverages.	Rs. 3.00 per bulk litre
7.	Export duty	
	(i) IMFS (Whether duty paid or in bond)	Rs. 0.10 per proof litre
	(ii) (a) Beer with alcoholic contents upto 5%	Rs. 0.10 per bulk litre
	(b) Beer with alcoholic contents above. 5% and upto 8.25%	Rs. 0.10 per bulk litre
	(iii) Country liquor	Rs. 0.10 per bulk litre
	(iv) Malt Spirit	Rs. 1.10 per bulk litre
	(v) Rectified Spirit	Rs. 0.10 per bulk litre.
	(vi) Sweet products.	Rs. 0.30 per bulk litre.

Provided that this duty shall not be levied on rectified spirit supplied to Government and Charitable hospitals and dispensaries and educational institutions approved by Government.

Provided further, that duty shall not be levied on rectified spirit supplied to Government and Charitable Hospitals/ dispensaries and Educational Research Institutions approved by the Government; in accordance with the provisions of H.P. Fiscal Orders 1965.

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[Authoritative English text of this department notification No. EXN-F(1)-1/2010 dated 27-03-2010 as required under clause (3) of article 348 of the Constitution of India].

EXCISE & TAXATION DEPARTMENT

NOTIFICATION

Shimla-2, the 27th March, 2010

No EXN-F (1)-1/2010.—In exercise of the powers conferred by section 31 and 32 of the Punjab Excise Act, 1914 (1 of 1914) as in force in Himachal Pradesh and read with the H.P. Excise Fiscal Orders 1965 notified vide this Government Notification No.1-17/64-E&T dated 28-10-1965 (hereinafter called the “said notification”) and in supersession of all previous notifications issued in

this regard, the Governor, Himachal Pradesh is pleased to prescribe the following rates of Excise Duty, Manufacture and Export fee and other levies on excisable articles, with effect from 1-4-2010 :—

Sl. No.	Kind of Spirit	Rate (In Rs.)
1.	Excise Duties: Country Spirit (a) Plain spirit (b) Ordinary spiced with 50o proof strength. (c) Ordinary spiced with 65o proof strength.	Rs.10.00 per proof litre Rs. 7.00 per proof litre Rs.15.00 per proof litre
2.	Rectified Spirit	Rs. 10.00 per proof litre.
3.	All other sorts of spirits, (Indian Made Foreign Spirit) except denatured spirit:	Rs. 25.00 per proof litre
4. (a)	Indian Made Rum when issued to ex-servicemen, Army and I.T.B.P Troops in forward areas through CSD or other sources approved by the Government (Besides duty, assessed fee as prescribed shall also be levied).	Rs. 19.00 per proof litre
(b)	Indian Made Foreign Spirit, except Rum, with strength of 25 degree under proof when issued to troops, ex-servicemen and I.T.B.P through CSD or other sources approved by the Government:—	Rs. 25.00 per proof litre
5.	(a) Sweets and Wines containing proof spirit not exceeding 20%	Rs. 3.00 per bulk litre
	(b) Sweets and Wines containing proof spirit exceeding 20% but not exceeding 30%	Rs. 5.00 per bulk litre
	(c) Alcoholic cider	Rs. 1.00 per bottle of 650 ml.
	(d) Beer: (i) upto 5% alcoholic contents.	Rs. 4.67 per bottle of 650 mls or Rs.7.20 per bulk litre
	(ii) with alcoholic contents exceeding 5% but not exceeding 8.25%	Rs. 7.67 per bottle of 650 mls or Rs.11.80 per bulk litre
	(e) Ready to Drink Beverages	Rs. 7.20 per bulk litre.
6.	Import fee The import fee on foreign liquor including Indian Made Foreign Spirit (except Beer), Malt spirit and Neutral spirit imported from outside Himachal Pradesh shall be as under:— (a) Foreign liquor including Indian Made Foreign Spirit (except beer, Malt spirit and Neutral spirit <i>i.e.</i> extra neutral alcohol).	Rs. 8.00 per proof litre

		(In Rs.)
	(b) Malt spirit	Rs. 2.50 per bulk litre
	(c) Neutral spirit i.e. extra neutral alcohol	Rs. 1.25 per bulk litre
	(d) Rectified spirit	Rs. 0.50 per bulk litre
	(e) Beer	Rs. 3.00 per bottle of 650mls
	(f) Wine & Cider Indian Made and Imported.	Rs. 3.00 per bulk litre
	(g) Ready to Drink Beverages.	Rs. 3.00 per bulk litre
7.	Export duty	
	(i) IMFS (Whether duty paid or in bond)	Rs. 0.10 per proof litre
	(ii) (a) Beer with alcoholic contents upto 5%	Rs. 0.10 per bulk litre
	(b) Beer with alcoholic contents above. 5% and upto 8.25%	Rs. 0.10 per bulk litre
	(iii) Country liquor	Rs. 0.10 per bulk litre
	(iv) Malt Spirit	Rs. 1.10 per bulk litre
	(v) Rectified Spirit	Rs. 0.10 per bulk litre.
	(vi) Sweet products.	Rs. 0.30 per bulk litre.

Provided that this duty shall not be levied on rectified spirit supplied to Government and Charitable hospitals and dispensaries and educational institutions approved by Government.

Provided further, that duty shall not be levied on rectified spirit supplied to Government and Charitable Hospitals/ dispensaries and Educational Research Institutions approved by the Government; in accordance with the provisions of H.P. Fiscal Orders 1965.

By order,
Sd/-

Principal Secretary.

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Sl. No.	Kind of Spirit	Rate (In Rs.)
1.	Excise Duties: Country Spirit (a) Plain spirit (b) Ordinary spiced with 50o proof strength. (c) Ordinary spiced with 65o proof strength	Rs. 10.00 per proof litre Rs. 7.00 per proof litre Rs. 15.00 per proof litre
2.	Rectified Spirit	Rs. 10.00 per proof litre.
3.	All other sorts of spirits, (Indian Made Foreign Spirit) except denatured spirit:	Rs. 25.00 per proof litre
4. (a)	Indian Made Rum when issued to ex-servicemen, Army and I.T.B.P Troops in forward areas through CSD or other sources approved by the Government (Besides duty, assessed fee as prescribed shall also be levied).	Rs. 19.00 per proof litre
(b)	Indian Made Foreign Spirit, except Rum, with strength of 25 degree under proof when issued to troops, ex-servicemen and I.T.B.P through CSD or other sources approved by the Government:—	Rs. 25.00 per proof litre
5.	(a) Sweets and Wines containing proof spirit not exceeding 20%	Rs. 5.00 per bulk litre
	(b) Sweets and Wines containing proof spirit exceeding 20% but not exceeding 30%	Rs. 3.00 per bulk litre
	(c) Alcoholic cider	Rs. 1.00 per bottle of 650 ml.
	(d) Beer: (i) upto 5% alcoholic contents. (ii) with alcoholic contents exceeding 5% but not exceeding 8.25%	Rs. 4.67 per bottle of 650 mls or Rs.7.20 per bulk litre Rs.7.67 per bottle of 650 mls or Rs.11.80 per bulk litre
	(e) Ready to Drink Beverages	Rs. 7.20 per bulk litre.
6.	Import fee The import fee on foreign liquor including Indian Made Foreign Spirit (except Beer) , Malt spirit and Neutral spirit imported from outside Himachal Pradesh shall be as under:—	
	(a) Foreign liquor including Indian Made Foreign Spirit (except beer, Malt spirit and Neutral spirit i.e. extra neutral alcohol).	Rs. 8.00 per proof litre
	(b) Malt spirit	Rs. 2.50 per bulk litre
	(c) Neutral spirit i.e. extra neutral alcohol	Rs. 1.25 per bulk litre
	(d) Rectified spirit	Rs. 0.50 per bulk litre
	(e) Beer	Rs. 3.00 per bottle of 650mls.
	(f) Wine & Cider Indian Made and Imported	Rs. 3.00 per bulk litre

	(g) Ready to Drink Beverages.	(In Rs.) Rs. 3.00 per bulk litre.
7.	Export duty	
	(i) IMFS (Whether duty paid or in bond)	Rs. 0.10 per proof litre
	(ii) (a) Beer with alcoholic contents upto 5%	Rs. 0.10 per bulk litre
	(b) Beer with alcoholic contents above. 5% and upto 8.25%	Rs. 0.10 per bulk litre
	(iii) Country liquor	Rs. 0.10 per bulk litre
	(iv) Malt Spirit	Rs. 1.10 per bulk litre
	(v) Rectified Spirit	Rs. 0.10 per bulk litre.
	(vi) Sweet products.	Rs. 0.30 per bulk litre.

Provided that this duty shall not be levied on rectified spirit supplied to Government and Charitable hospitals and dispensaries and educational institutions approved by Government.

Provided further, that duty shall not be levied on rectified spirit supplied to Government and Charitable Hospitals/dispensaries and Educational Research Institutions approved by the Government; in accordance with the provisions of H.P. Fiscal Orders 1965.

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[Authoritative English text of this department notification No EXN-F (1)-1/2010 Dated 27 -03-2010 under clause (3) of article 348 of the Constitution of India].

EXCISE & TAXATION DEPARTMENT

NOTIFICATION

Shimla-2, the 27th March, 2010

No. EXN-F (1)-1/2010.—In exercise of the powers conferred by section 31 and 32 of the Punjab Excise Act (I of 1914) as in force in territories transferred to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966 (Act No.31 of 1966), the Governor, Himachal Pradesh is pleased to order the following further amendments in the Punjab Excise Fiscal Orders 1932 as amended from time to time (hereinafter called the “said Orders”) with effect from 1st April, 2010, namely:—

AMENDMENT

The existing order 1 shall be substituted by the following, namely:—

“1. The following shall be the rates of Excise Duty, Manufacture, Export fee and other levies on the excise able articles *w.e.f.* 1-4-2010 :—

Sl. No.	Kind of Spirit	Rate (In Rs.)
1.	Excise Duties: Country Spirit (a) Plain spirit (b) Ordinary spiced with 50o proof strength. (c) Ordinary spiced with 65o proof strength	Rs. 10.00 per proof litre Rs. 7.00 per proof litre Rs. 15.00 per proof litre
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5.	(a) Sweets and Wines containing proof spirit not exceeding 20%	Rs. 5.00 per bulk litre
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	(c) Alcoholic cider	Rs. 1.00 per bottle of 650 ml.
	(d) Beer: (i) upto 5% alcoholic contents. (ii) with alcoholic contents exceeding 5% but not exceeding 8.25%	Rs. 4.67 per bottle of 650 mls or Rs.7.20 per bulk litre Rs.7.67 per bottle of 650 mls or Rs.11.80 per bulk litre
	(e) Ready to Drink Beverages	Rs. 7.20 per bulk litre.
6.	Import fee The import fee on foreign liquor including Indian Made Foreign Spirit (except Beer) , Malt spirit and Neutral spirit imported from outside Himachal Pradesh shall be as under:—	(In Rs.)
	(a) Foreign liquor including Indian Made Foreign Spirit (except beer, Malt spirit and Neutral spirit i.e. extra neutral alcohol).	Rs. 8.00 per proof litre
	(b) Malt spirit	Rs. 2.50 per bulk litre
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	(d) Rectified spirit	Rs. 0.50 per bulk litre
	(e) Beer	Rs. 3.00 per bottle of 650mls.
	(f) Wine & Cider Indian Made and Imported	Rs. 3.00 per bulk litre
	(g) Ready to Drink Beverages.	Rs. 3.00 per bulk litre.
7.	Export duty (i) IMFS (Whether duty paid or in bond)	Rs. 0.10 per proof litre
	(ii) (a) Beer with alcoholic contents upto 5%	Rs. 0.10 per bulk litre
	(b) Beer with alcoholic contents above. 5% and upto 8.25%	Rs. 0.10 per bulk litre

(iii) Country liquor	Rs. 0.10 per bulk litre
(iv) Malt Spirit	Rs. 1.10 per bulk litre
(v) Rectified Spirit	Rs. 0.10 per bulk litre.
(vi) Sweet products.	Rs. 0.30 per bulk litre.

Provided that this duty shall not be levied on rectified spirit supplied to Government and
 Provided that excise duty shall not be levied on rectified spirit supplied to Government and Charitable hospitals and dispensaries and educational institutions approved by Government.

Provided further, that duty shall not be levied on rectified spirit supplied to Government and Charitable Hospitals/ dispensaries and Educational Research Institutions approved by the Government; in accordance with the provisions of H.P. Fiscal Orders 1965.

By order,

Sd/-

Principal Secretary.

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 35- Lñpkj dñl eLr izdkj dñm l dñj tš s i k b o v / cñp , DI pñt ¼ h o c h 0 , DI 0 ½ vks byšVñs u d
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 36- vñh ; k l i ã r d ¼ v u d ã p h [k d h e n l ã ; k 29 e a f o f u f n ' V l s fñk u u ¼ x k Q cñd vks
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 37- QñfMñk cñr y vks f u l i y A
 38- Qñl vks u k w Qñl e s y vks v y k w u k w e s y t s s , yñf e u ; e] d k w j] f t l d vks b u d s
 f u ' d k l u A
 39- Lñkñh i z d k j d s Q k b z j vks Q k b z j v i f " k ' V A
 40- ŋ y k b z , š k A
 41- R k y s vks H k u s p u s A
 42- gñm i E i vks L i s j i k V Z A
 43- y k s vks L V h y d k l k e u ¼ b u f e y f d ; k ; k i f V v r u g k s A
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 54- vks l k s d v k x r vks i s d a l k e x h] t s h v f / k l fñp r d h t k , A
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 ¼ x ½ V s y h Q k u v k u l š j x e " k h u ã
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 ¼ M ¼ f d l h e h f M ; k i j l p u k i k s l k s x d h l k w V o s j] t s s f d %

- (i) / o f u ; k f p = l s fñk u u n " ; i R ; ã k n u d s f y , y s t j jñf M a k f l L V e d s f y , f m l d (
 (ii) / o f u ; k f p = l s fñk u u n " ; i R ; ã k n u d s f y , pñc d h ; V s l (
 (iii) Q y k w h f m l d i j ; k d k f v z t V s ; k f m l d ; k l h o M h o j k e i j ; k v l u ; e h f M ; k i j
 v l u ; l k w V o s j (

¼p½ j\$M; ks; k V\$yhfo tu i\$ kj .k l kf/k=ka l sfhkUu i kjsk.k l kf/k=] t\$ sf d%&

- (i) okkth&Vkkth l \$/(
- (ii) dkmz/\$ g\$M l \$/(
- (iii) dkj V\$yhQku(
- (iv) ifjoguh; V\$yhQku(
- (v) l eph \$e\$hu½ j\$M; ks l pkj mi Ldj(
- (vi) ve\$; kj j\$M; ks mi Ldj(v\$
- (vii) l \$; wj V\$yhQku A

¼N½ j\$M; k\$ i\$ t\$ v\$ fMekM; w/\$j]

¼t½ , \$j; y t , sVhuk v\$ muds i q\$}

¼d½ , y0 l hOmho i \$y t] , y0bDMho v\$ muds i q\$}

¼k½ by\$DVhdy d\$ f l Vj] fQDI M] o\$; w y v\$ muds i q\$}

¼½ by\$DVksud d\$y d\$y/\$j]

¼M½ by\$DVhdy j\$ l LVj]

¼B½ lkp vEih; j rd jhysflop] du\$Vj]

¼M½ fi Dpj V; w l s v\$ ml d\$ i q\$ k\$ l s fhkUu MkVk@xkfQd fMI lys V; k]

¼k½ Mk; kM] V\$TKLVj v\$ l e: i l eh&d.MDVj ; U=

¼k½ by\$DVksud buVxj\$VM l fd/ v\$ ekbØks vl \$cyh]

¼r½ fl Xuy tu\$/\$j v\$ muds i q\$}

¼k½ (i) j\$ka l s vyx&vyx v\$PNkfnr cuh rkj \$d\$y½ pkgs os by\$DVd dMDVj d\$ l kfk l a k\$tr g\$ vFkok ugha; k du\$Vj d\$ l kfk l fTtr gk\$ v\$

(ii) bl mien d\$Hkx (i) eafofufnZV l s vl; Fk v\$Vdy Qkbcj] v\$Vdy Qkbcj d\$ xVBs v\$ rkja \$d\$y½

¼n½ fyfDom fMLiys fMokbl] ly\$ fMI lys fMokbl v\$ muds i q\$}

¼k½ dEi; wj fl LVe v\$ i f j/kh; \$ f j Q\$ Yk½ v\$ by\$DVksud Mk; f j; k]

¼u½ d\$kkM j\$ v\$ yk\$ d\$ l Lk\$DVe , ukykbtj v\$ fl Xuy , ukykbtj]

¼½ 37-5 okW dh MhOI hO ekbØks ek\$/\$j v\$ LV\$ j ek\$/\$j]

¼Q½ vUk&buVf fVM i koj l lykbZ fl LVe]

¼c½ LFkkbZ p\$cd v\$ oLrq }

¼k½ ykbZ V\$yhQkuh ; k ykbZ V\$yhQkuh d\$fy, by\$DVhdy l kf/k\$ A

58- 0; k\$kfj; ka }kj k pyk, x, [kku&i hus d\$LFkkuka i j r\$ kj fd, x, ; k cps x, [k l i nkfkZ , oa i s oLrq A

59- dRFkk A

60- feVVh r\$y d\$y\$ i @ykyV\$u] i \$/keDI] "kh"ks dh fpeuh A

61- [k\$ k@ [k\$ok A

62- cu\$kbZ dh Åu A

63- p\$uk] p\$uk i RFkj] fd\$Dj v\$ Mkyk\$kbV A

64- Hkj k d\$ yk A

65- fyfu; j , YdkbZy cu\$thu] , y0, 0ch0] l YQksud , fl M] vYQk v\$w/fQu l YQku\$V A

66- e\$ejkyh i ykyh v\$VkdW] i QM jkbZ \$e\$ejk\$ e\$ph A

67- uki k Ly\$ v\$ Ly\$ \$Q Qy\$jax v\$: fQx LVku½ A

68- fuokj A

69- eNq/kjka }kj k iz \$r v; k\$=d uko A

70- i\$kuh@mi; k\$ dh g\$Z dkj \$ i\$kuh@mi; k\$ dh x\$Z dkj d\$ foØ; eW; , oa Ø; eW; d\$ chp vU\$ j i j dj mn\$ghr gk\$ k½ A

71- dPph /kkrq v\$ [kfut A

72- i\$ j] i\$ j ckMZ v\$ dEi; wj y\$ku l kexh l fgr U; ut fi\$ A

- 73- th-vkbz ikbā] l hōvkbz ikbā fMDVkbz ikbā vks ih-čl-l h ikbā rFkk mudh fQfVx l fgr l Hkh fdLe dh ikbā A
- 74- lykfLVd ds tūr} gokbz pliy vks mudsLVs A
- 75- lykfLVd xuyw] lykfLVd ikmMj vks ekLVj cSt A
- 76- ih batfuf; MZLVhy fcfYMX vks iQ iSuy l fgr mudsLVhy ?kVd A
- 77- Mk; jh vks dyMj l fgr efjnr l kexh A
- 78- Vksj vks dKvj t dks vioftr djdsfifVx vks ysk ku L; kgh A
- 79- Yv tē] tSjh] vkpkj] Yv LdokMk] iLV] Yv fMDI , oa Yv tē ½pkgs l hycln fMccs ea gka ; k vl; Fkk½ l fgr iā ldr Qy , oa l fct; ka vkfn A
- 80- iā ldr ekd] ddpV vks eNyh A
- 81- jy ds fMccs bāt u rFkk oSx vks muds iqtā A
- 82- cu&cuk, di Ms½ fMeM xkjeS/ l ½ A
- 83- viorā , dk"ed ½jYDVjh ekufyfFkd½ A
- 84- uohudj.kh; Åtkz ; ll= vks ml ds iqtā A
- 85- fujkin ekpl ¼ QVh ep½
- 86- bl Hkkx ds vlr ea layXu iz i ?k^ ea iek.k&i= dks iLr djus ds v/; /khu fgekpy ins'k l jdkj dks foØ; fd; k x; k eky ¼vud ph ?k^ ea fofufnZV eky l s fHku½ A
- 87- vud ph ?k^ ea of.kr eky l s fHku eky dk dS/au LVj fMiKVā dks Ø; ka ds fy, i kf/kdr vf/kdkjh }kjk l E; d~: i l s glrkfjr vks LVkair iek.k&i= iLr djus ds v/; /khu foØ;] ftl ea ; g iekf.kr fd; k x; k gks fd Ø; fd; k x; k eky] l okjr l uk dkfeBka vks Hkriwz l fudka dks l h/ks ; k ; fuV }kjk pykbzxbz dS/au ds ek/; e l s foØ; ds fy, gSA
- 88- jr vks ctjh A
- 89- Ldhy cSx A
- 90- jnāh eky] ukh&eSyt] dkp rFkk lykfLVd dh Nhyu vks vif"KV A
- 91- fl ykbze"khu vks ml ds iqtā A
- 92- l eph tgkt vks vl; ty; ku A
- 93- j'skeh di Mk ½kkMk fdjk; k djkj ds mleyu ds v/; /khu½
- 94- flDeM feYd ikmMj vks ; 0, pOVh0 feYd A
- 95- dkcud foyk; d ry l s fHku foyk; d ry A
- 96- , ud] ml ds iqtā , oa?kVd] dKMDV yā , oa yā Dyhuj A
- 97- thjk] l kQ] gYnh vks l vkh fepz l fgr l Hkh fdLe vks izdkj dsel kys A
- 98- 0; k; ke , oaEYh fte miLdj] mi l k/kd vks muds iqtā l fgr [ky dk l keku A
- 99- LVuyS LVhy "khV A
- 100- ekMh ½LVkp½ A
- 101- phuh vks [kk.MI kjh A**
- 102- cht vks ikmMj l fgr beyh A
- 103- cūsgg di Ms½/MDI Vky QcfjDI ½ A**
- 104- chfM+ ka A
- 105- f[kyks A
- 106- VDVj] Fk j] gkjoLVj vks vVpēv vks muds iqtā A
- 107- i kjsk.k Vkoj A
- 108- m|ku Nrjh l fgr Nrjh A
- 109- Lkh izdkj ds fMVjtā ds fl ok, di Ms/ksus dk l kcu A
- 110- egxh /kkrpka dscusc rZka ds fl ok,] iS kj dplj@iSut l fgr l Hkh izdkj dscrZ A

111- fy[kus dsbulVpW %vuq ph ^[k^ dh en l q; k 29 ea fofufnZV l sfHkUu½

112- vVvH v\$ fl ykbZ/kkxka eadikl v\$ jskeh /kkxka l sfHkUu l Hkh izdkj ds /kkxs A BA

fVli .kH%*bl vuq ph ea fofufnZV puh v\$ VDI VkbZy Qc fjDI ds ckjs ea dj dh nj ml
rkjh[k l st\$ sjkT; l jdkj vf/kl fipr dj\$ ykxwgkxh A

vknsk }kjkl
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[Authoritative English Text of this Department Notification No. EXN-F(10)-1/2006-II, dated 29th March, 2010 required under Clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-171002, 29th March, 2010

File No. EXN-F(10)-1/2006-II.—Whereas the draft amendments in Schedule ‘A’ appended to the Himachal Pradesh Value Added Tax Act, 2005 (Act No. 12 of 2005), was published in the Rajpatra, Himachal Pradesh (Extraordinary) on 15-03-2010 *vide* this department notification No. EXN-F(10)-1/2006-II dated 12-03-2010 in pursuance of the provisions of section 10 of the aforesaid Act for inviting objections and suggestions from the person(s) likely to be affected thereby;

And whereas no objection(s)/suggestion(s) have been received within the stipulated period in this behalf.

Now, therefore, in exercise of the powers conferred by Section 10 of the Himachal Pradesh Value Added Tax Act, 2005 (Act No. 12 of 2005), the Governor of Himachal Pradesh is pleased to make the following amendment in Schedule ‘A’ appended to the said Act (hereinafter called the said Schedule) namely:—

AMENDMENTS

In Schedule ‘A’,—

- (i) For the existing PART-II the following new Part-II shall be substituted; namely:—

“Part-II

GOODS TAXABLE @ 4 PERCENTUM

1. Declared goods as specified in section 14 of the Central Sales Tax Act, 1956 (Central Act, 74 of 1956).
2. Edible oils, oil cake.
3. Flour (atta), maida, suji, besan etc.
4. Vanspati (hydrogenated vegetable oil).

5. Vegetable oil including gingili oil and bran oil.

- (ii) After the newly inserted Part-II, but before the existing Part-III the following new Part-II- 'A' shall be inserted, namely:—

‘Part-II-‘A’

GOODS TAXABLE @ 5 PERCENTUM

1. Agricultural implements not operated manually or not driven by animal.
2. Areca nut, betel nut and betel nut powder.
3. Wood free Agro Boards and Particle boards made from Sugarcane bagasse and other agriresidue
4. Bamboo, pulp of bamboo, bamboo paper, bamboo wood and its articles (other than those covered by item No. 5 of Schedule ‘B’.
5. Bearings.
6. Bedsheets, Pillowcover, quilts, Blanket, towels & other madeups.
7. Belting.
8. Betel leaves.
9. Bicycles, tricycles, cycle rickshaws, Cycles tyres & Tubes and parts thereof.
10. Bidi leaves.
11. Biomass Briquettes.
12. Bitumen & Coal-tar.
13. Bone meal.
14. Bricks of all kind including fly ash bricks, refractory bricks and asphaltic roofing earthen tiles.
15. Buckets of all kinds except those made of precious metal.
16. Candles.
17. Capital Goods.
18. Castings.
19. Castor oil.
20. Centrifugal, mono block and submersible pump sets and parts thereof.
21. Insecticides, pesticides, rodenticides, fungicides, weedicides, herbicides.

22. Coffee beans and seeds, cocoa pod, tea of all kind (whether leaves or in processed form) and chicory.
23. Coir and coir products excluding coir mattresses.
24. Combs.
25. Compressed Fluorescent Light.
26. Cottage Cheese (Paneer).
27. Cotton waste.
28. Crucibles.
29. Cups & glasses of paper/ plastic & Leaf plates and cups (other than those specified in item No. 35 of Schedule 'B').
30. Desi Ghee.
31. Drugs & medicines including vaccines, syringes & Dressing Medicated Ointment, light liquid paraffin of I.P. grade, medical plant and equipment/ devices & implants
32. Dry fruits, Wet dates & porridge.
33. Electrodes including welding electrodes and welding rods.
34. Embroidery or Zari articles i.e. imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glassbeed & badla.
35. Equipments of all kind for communication such as, Private Branch Exchange (P.B.X.) and Electronic Private Automatic Branch Exchange(E.P.A.B.X.) etc.
36. Exercise books (except those specified in item No. 29 of Schedule 'B'), graph book and laboratory note book.
37. Feeding Bottles & Nipples.
38. Ferrous and non-ferrous metals and alloys, non-metals such as aluminium, copper, zinc and extrusions thereof.
39. Fibres of all types and fibre waste.
40. Flyash.
41. Fried and roasted grams.
42. Hand pumps and spare parts.
43. Hardware of Iron & Steel (not enameled or plated).
44. Herbs, bark, dry plants or dry roots, commonly known as jari booti and dry flowers.

45. Hing (Asafoetida).
46. Honey.
47. Hose pipes & fittings thereof.
48. Hosiery goods.
49. Husk & Bran of Cereals & Rice Bran.
50. Ice.
51. Imitation jewellery.
52. Incense sticks commonly known as aggarbati, dhupkathi and dhup bati.
53. Industrial cables (high voltage cable, XL PE cables, jelly-filled cables, optical fibre cables).
54. Industrial input and packing materials as may be notified.
55. Insulators.
56. Intangible goods of all kind like copyright, patent and representative licence etc.
57. IT products including computers, telephone (including mobile handsets, DVD & CD and parts thereof, teleprinter and wireless equipments and parts thereof) and other products as may be notified.

“Telephone, cell phones, tele-printer, wireless equipment and parts thereof, Digital Video Disc & Compact Disc and Information Technology products, that is to say:-

<i>Sr. No.</i>	<i>Description</i>
(a)	Word processing machines and Electronic typewriters, their parts and accessories,
(b)	Microphone, multimedia speakers and Headphones,
(c)	Telephone answering machines,
(d)	Prepared unrecorded media for sound recording.
(e)	IT software on any media, that is to say,—
	(i) disc for laser reading systems for reproducing phenomena other than sound or image,
	(ii) Magnetic tapes for reproducing phenomena other than sound or image,
	(iii) Other software, on floppy disc or cartridge tape or on disk or on CD ROM or on other media,
(f)	Transmission apparatus other than apparatus for radio or TV broadcasting that is to say,—
	(i) Walkie talkie set,

-
- (ii) Cordless handset
 - (iii) Car telephone,
 - (iv) Transportable telephone,
 - (v) Marine radio communication equipment,
 - (vi) Amateur radio equipment, and
 - (vii) Cellular telephone,
 - (g) Radio, Pagers and Demodulators
 - (h) Aerials, antennae and parts
 - (i) (a) LCD Panels, LED panels and their parts
 - (b) Electrical capacitors, fixed variable and parts thereof
 - (j) Electronic Calculators,
 - (k) Electrical resistors,
 - (l) Switches, connectors, relays of up to 5 amperes,
 - (m) DATA/Graphic Display tubes, other than Picture tubes and parts thereof,
 - (n) Diodes, transistors and similar semi-conductor devices,
 - (o) Electronic integrated Circuits and Micro-assemblies,
 - (p) Signal Generators and parts thereof,
 - (q) (i) Optical fibre cables made up of individually sheathed Fibres, whether or not assembled with electric conductors or fitted with connectors, and
 - (ii) Optical fibre, optical fibre bundle and cables other than those specified in part (i) of this sub-item,
 - (r) Liquid Crystal devices, flat panel display devices and parts,
 - (s) Computer systems and peripherals and electronic diaries,
 - (t) Cathode ray oscilloscopes, spectrum analyzers and signal analyzers,
 - (u) DC Micro motors and Stepper motors of 37.5 watts,
 - (v) Uninterrupted power supply system,
 - (w) Permanent magnets and articles,
 - (x) Electrical apparatus for line telephony or line telegraphy.

58. Items of food & drinks prepared & sold by dealers running eating places.
59. Kattha.
60. Kerosene Lamps/Lantern, Petromax, Glass chimney.
61. Khoya/Khoa.
62. Knitting wool.
63. Lime, limestone, clinker and dolomite.
64. Lignite.
65. Linear Alkyl benzene, L.A.B. Sulphonic acid, Alfa Olefin, Sulphonate.
66. Murmuralu, pelalu, atakutu, puffed rice, muri.
67. Napa slabs & Slates (rough flooring & roofing stones).
68. Newars.
69. Non mechanised Boat used by Fishermen.
70. Old/used cars. (Tax will be levied on the difference between the selling price and buying price of the old/used cars.
71. Ores and minerals.
72. Paper, Paper board and news print including computer stationery.
73. Pipes of all varieties including G.I. pipes, C.I. pipes, Ductile pipes and PVC pipes and fittings thereof.
74. Plastic footwear, Hawai Chappals & Straps thereof.
75. Plastic granules, Plastic Powder & Master batches.
76. Pre-engineered steel building and steel components thereof including puff panels.
77. Printed material including diary & calendar.
78. Printing & writing ink excluding toner and cartridges.
79. Processed fruits, vegetables etc. including fruit jams , jelly, pickles, fruit squash, paste, fruit drink & fruit juice (whether in sealed containers or otherwise).
80. Processed meat, poultry & Fish.
81. Rail coaches, engines and wagons and parts thereof.
82. Readymade garments.
83. Refractory monolithic
84. Renewable energy devices and parts thereof.
85. Safety matches.
86. Sales of goods (other than those goods specified in Schedule 'D') made to Govt. of Himachal Pradesh subject to furnishing of the certificate in form 'D' appended to the end of this part.
87. Sales of goods other than Schedule 'D' goods made to Canteen Stores Department subject to the furnishing of a certificate duly signed and stamped by the officer authorized to make purchases certifying that the goods purchased are meant for sale to serving military Personnel and ex-servicemen directly or through unit run Canteens.
88. Sand & Grit.

89. School bags.
90. Scrap, parings & waste of metals, non metals, glass & plastic.
91. Sewing Machines & parts thereof.
92. Ship and other water vessels.
93. Silk fabrics (subject to abolition of rental agreement).
94. Skimmed milk powder and UHT Milk.
95. Solvent oils other than organic solvent oil.
96. Spectacles, parts & components thereof, contact lense & lense cleaners.
97. Spices of all verities and forms including cumin seed, aniseed, turmeric and dry chillies.
98. Sports goods including exercise & multi gym equipments, accessories & parts thereof.
99. Stainless steel sheets.
100. Starch.
101. Sugar and khandsari.**
102. Tamarind including seed & powder.
103. Textile fabrics.**
104. Beedies.
105. Toys.
106. Tractors, threshers, harvesters and attachments and parts thereof.
107. Transmission towers.
108. Umbrella including garden umbrella.
109. Washing soap excluding detergent in all forms.
110. Utensils of all kind including Pressure cookers/Pans except utensils made of precious metals.
111. Writing instruments (other than those specified in item No. 29 of Schedule 'B').
112. Yarn of all type other than cotton and silk yarn in hank and sewing thread.

Note:—** The rate of tax in respect of Sugar and Textile Fabrics of this Schedule, shall be applicable from the date as the State Government may notify. ”.

By order,
Sd/-
Principal Secretary.